

Free Basic Education Strategy Development

Volume 8

Accountability Framework



The Education Sector Analytical And Capacity Development Partnership
(ACDP)

Free Basic Education Strategy Development

Volume 8

Accountability Framework

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The Government of Indonesia (represented by the Ministry of Education and Culture, the Ministry of Religious Affairs and the Ministry of National Development Planning/ BAPPENAS, the Australian Agency for International Development (AusAID), the European Union (EU) and the Asian Development Bank (ADB) have established the Analytical and Capacity Development Partnership (ACDP) as a facility to promote policy dialogue and institutional and organizational reform of the education sector to underpin policy implementation and help reduce disparities in provincial and district education performance. The facility is an integral part of the Education Sector Support Program (ESSP) which consists of EU sector budget support with agreed arrangements for results-led grant disbursement, and earmarked policy and program-led AusAID sector development grant support consisting of a school infrastructure program, a nationwide district and school management development program and a program to accelerate the GOI's accreditation of private Islamic schools. This report has been prepared with grant support provided by AusAID and the EU through ACDP.



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This document is Volume 8 from the Free Basic Education Strategy Development. The full report comprises nine volumes:

- Volume 1. Final Report
- Volume 2. Free Basic Education Conceptual Framework
- Volume 3. Analysis of School Operational Funds
- Volume 4. Financing Projections To 2020 For Implementation Of Free Basic Education
- Volume 5. Survey Of Parental Contributions In Basic Education
- Volume 6. Human Resource And Institutional Capacity Development Strategy To Support Implementation Of Free Basic Education Report
- Volume 7. Support for poor families in meeting the personal costs of basic education
- Volume 8. Accountability framework
- Volume 9. Draft of Roadmap for Implementaton of Free Basic Education

LIST OF ABBREVIATIONS

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ACDP	Analytical and Capacity Development Partnership
ADB	Asian Development Bank
AusAID	Australian Agency for International Development
Bappeda	Regional Agency for Development Planning (Badan Perencanaan Pembangunan Daerah)
Bappenas	National Agency for Development Planning (Badan Perencanaan Pembangunan Nasional)
BOS	School Operations Funds (Bantuan Operasional Sekolah)
BSM	Scholarships for Poor Students (Bantuan Siswa Miskin)
EMIS	Education Management Information System
FBE	Free Basic Education
FGD	Focus Group Discussion
Gol	Government of Indonesia
HLTWG	High Level Technical Working Group
MI	Primary Madrasah (Madrasah Ibtidaiyah)
MoEC	Ministry of Education and Culture
MoF	Ministry of Finance
MoHA	Ministry of Home Affairs
MoRA	Ministry of Religious Affairs
MSS	Minimum Service Standards
MTs	Junior Secondary Madrasah (Madrasah Tsanawiyah)
NES	National Education Standard
TNP2K	National Team for Accelerating Measures for Countering Poverty
SD	Primary School (Sekolah Dasar)
SMP	Junior Secondary School (Sekolah Menengah Pertama)
SNP	National Education Standards (Standar Nasional Pendidikan)
SUSENAS	National Socio-Economic Survey (Survei Sosial Ekonomi Nasional)
ToR	Terms of Reference

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MAIN TEXT

1. INTRODUCTION

This paper forms a part of the work of ACDP 006 project on *Free Basic Education Strategy Development*. The Terms of Reference (ToR) of ACDP 006 specify the following development objectives, purpose and results for the project.

Development Objectives

The development objectives of the support to Free Basic Education Strategy Development are to contribute towards achieving medium to long term social and economic national development goals through the development of effective policies, strategies and programs for implementation of Free Basic Education in Indonesia.

Purpose and Results

The purpose of the support to Free Basic Education Strategy Development is to develop a comprehensive implementation strategy for free basic education. The intended results are therefore more effective policies, strategies, systems, financing, and capacity which will ensure that all children of primary and junior secondary school ages are able to access schooling that at least complies with the Minimum Service Standards for Basic Education.

2. PARENT CONTRIBUTIONS TO BASIC EDUCATION

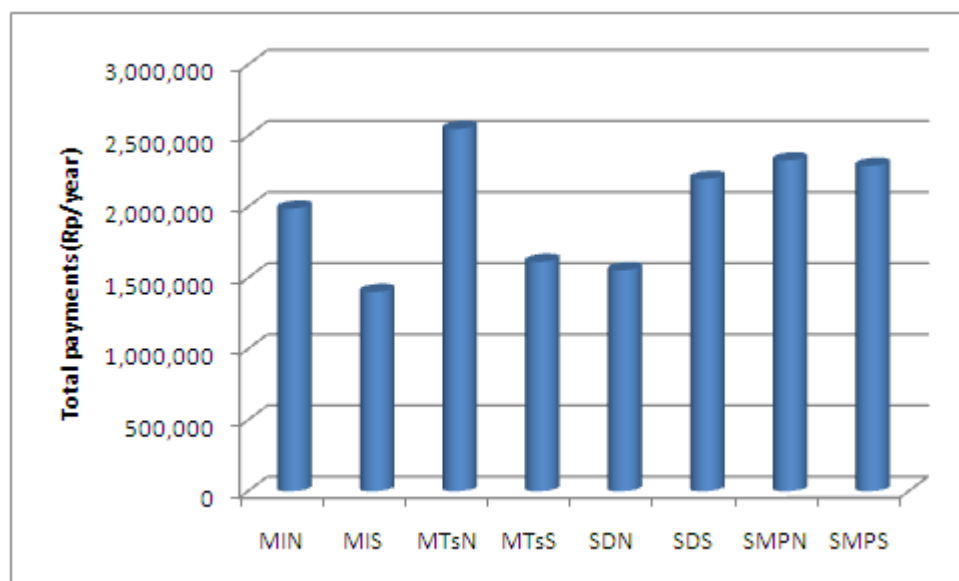
The legal framework of Indonesia's basic education system makes it clear that the government accepts primary responsibility for the provision of free basic education. As far as the government system is concerned, only International Standard schools are allowed to charge any fees, and even there, poor families have to be exempted. In the private system, fees can be charged where there is a gap between the school/madrasah current situation and either MSS or NES, but poor families also have to be exempted. The practice of charging fees has varied in the Indonesian system. Data from the Education and Social Module of the national census (SUSENAS) (Table 1, below) shows that contributions have changed significantly, with a strong trend of the contributions increasing over time.

Table 1. Average total parents' costs for basic education 2003 - 2009 (values in nominal and constant Rp 2011). Source: Susenas 2003, 2006, 2009

Schools/madrasahs	Average Total Parents' Costs/Year Original and 2011 constant Rupiah		
	2003	2006	2009
State Primary School	294,864 (2003)	444,482 (2006) 418,810 (2011)	829,708 (2009) 655,580 (2011)
Private Primary School	366,426 (2011)	976,676 (2006) 923,094 (2011)	1,387,040 (2009) 1,095,058 (2011)
State MI	273,234 (2003)	538,976 (2006) 507,864 (2011)	841,750 (2009) 665,102 (2011)
Private MI	339,546 (2011)	509,474 (2006) 480,048 (2011)	892,392 (2009) 705,120 (2011)
State Secondary School	758,876 (2003)	988,314 (2006) 931,230 (2011)	1,310,782 (2009) 1,035,700 (2011)
Private Secondary School	943,060 (2011)	1,581,266 (2006) 1,489,132 (2011)	1,768,982 (2009) 1,397,740 (2011)
State MTs	600,172 (2003)	774,932 (2006) 730,172 (2011)	1,270,802 (2009) 1,004,112 (2011)
Private MTs	745,834 (2011)	776,182 (2006) 731,352 (2011)	1,261,060 (2009) 996,414 (2011)

The project's own survey, conducted in May-June 2012, also found that on average, parents incurred significant expenses associated with basic education of their children. Illustration 1, below, shows the scale of this expenditure.

Illustration 1. Total Parent Expenses for Basic Education Source: ACDP 006



Current regulations forbidding charging of fees in the government basic education system raise a question of how schools and madrasahs which currently operate at higher levels of quality can raise the funds necessary to sustain this quality. It is clear that they will need to raise considerable funds from parents, in the form of voluntary contributions. At present, the proportion of parental expenditure on education consumed by schools fees, defined as any contribution paid directly to the schools or school committees, varies substantially, being only 3.5% for state Primary Schools, but 27.5% for private Secondary Schools and 23.3% for private MTs's.

Table 2. Percentage of parent expenditure on education as school/madrasah fees

Type of school/mdrs.	Gov/ private	% percentage of expenditure as school/madrasah fees
MI	Gov	4.1%
	Private	11.0%
MTs	Gov	17.2%
	Private	23.3%
SD	Gov	3.5%
	Private	7.9%
SMP	Gov	15.2%
	Private	27.5%

The project's Survey of Parent Contribution to Basic Education undertook an examination of a range of documents from the schools/madrasahs in the survey, and these show that there are significant problems with accountability for the use of parent funds. In the course of administering the survey, the project obtained copies of school/madrasah reports on the use of BOS funding. It is a formal requirement that this report identifies and reports on all sources of funding, but only less than 10%, both government and private, reported on any sources of funding other than BOS, raising the presumption that money raised from parents by school committees and parent associations is frequently not reported by schools/madrasahs. Moreover, those schools/madrasahs which reported on the use of parent contributions, listed, on average, 42% of the expenditure of these funds as being in the category of "other". Data from both the Susenas and the ACDP survey shows that many parents don't pay any school fees, and that their main expenditure is on items such as uniforms, transport to school.

More than half of the parents in the survey stated that they would be willing to make contributions to their children's education if the funds were used to raise education quality. The breakdown of this data is provided in Table 3, below.

Table 3. Willingness of parents to make a contribution to the cost of educating their children, in order to improve the quality of education offered.

School/ Madrasah	Gov/ private	Willingness to make a contribution to improve quality of education				Total	
		Yes		No			
		N	%	N	%	N	%
MI	Gov	111	56.3	86	43.7	197	100
	Private	172	65.4	91	34.6	263	100
MTs	Gov	84	58.7	59	41.3	143	100
	Private	254	66.1	130	33.9	384	100
SD	Gov	486	58.1	350	41.9	836	100
	Private	153	71.8	60	28.2	213	100
SMP	Gov	299	73.6	107	26.4	406	100
	Private	267	78.8	72	21.2	339	100

Some of the parents who did not want to make a contribution also reported that the reason for their unwillingness is that they don't believe that money provided would really be used to raise education quality. There is therefore a pressing need to improve the accountability system and processes for use of parent funds.

3. ACCOUNTABILITY FRAMEWORK MATRIX

Key processes and references used in its construction included:

- Meetings of the High Level Technical Working Group
- Results of Focus Group Discussions in five provinces
- Individual and small group discussions with senior officers responsible for the national basic education system (Officers at Echelon Level 1, 2 and 3)
- The national legislative/regulatory basis of Indonesia's basic education system.
- Current basic education accountability systems and processes, with a particular focus at school/madrasah level.
- Technical guidelines for the use of BOS funds in both schools and madrasahs
- National Education Standards
- Minimum Service Standards
- Information from the National Consultation on FBE

The Framework provided in matrix format, below, covers not only schools, but the full system of basic education. In line with the ToR, however, accountability for schools/madrasahs received particular attention, and draft regulatory instruments have been developed for this purpose. They consist of planning and reporting instruments, and are closely aligned with instruments currently used as accountability tools for planning and reporting on the use of BOS funds.

Accountability Framework Matrix

Type of Activity	Output	Central Level			District Level	
		MOEC/MORA	MOF/Bappenas and MOHA	Bappenas/ MOF /PARLIAMENT	Province/Regency/ Municipality ¹	School
1. Determine funding system and tariff	1. An amount in State Budget for non-personnel operational cost ² 2. Allocation system, BOS (School Operation Aid) tariff, and channeling system 3. School size (break even size) standard ³ 4. Compensation system and amount for schools of below-standard sizes (break even size) ⁴ 5. Budget Buffer for SD/MI and SMP/MTs 6. Types of cost sharing by provinces and regencies/municipalities ⁵	1. Propose policy on funding system ⁶ and BOS tariff based on school size distribution and fiscal capacities of central government, provinces and regencies and municipalities 2. Make joint decision together with MOF, MOHA and Bappenas	Review the proposal and make joint decision with MOEC and MORA on funding system and BOS tariff	Provide State Budget fund for allocating BOS Fund based on tariff, funding buffer, and price-index compensation, which is to be supported by both central and local government budgets	1. Prepare and report distribution of school and madrasah sizes to MOEC 2. Prepare and report province and regency/municipality fiscal capacities to MOEC	Prepare and report student numbers, per school/ Madrasah, to MOEC

¹ Provincial Government/ Provincial Education Office/MORA Regional Office, Regency/Municipality Government/ /District Education Office/MORA District Office/District Internal Audit Office.

² For number of schools times school operation aid (BOS) tariff, small-school/madrasah compensation (budget buffer), and price index compensation.

³ The same as schools of break even size, or using sizes in line with MSS (SD/MI 6 classes/32, SMP/MTs 6 classes/36 students or other sizes.

⁴ The same as the difference between total school cost and amount received from BOS fund with the maximum amount being the compensation for a school/madrasah of between 50 and 100 students.

⁵ Province/regency/municipality cost sharing can be in the forms of payment of price index compensation (full compensation from the district or proportional to its fiscal capacity, or cost sharing on small school/madrasah compensation when school funding shortage is identified).

⁶ Funding system covers bases for fund allocation to schools, tariff system (single uniform tariff for all schools, or single tariff for standard schools with payment of cost compensation for schools with smaller-than-standard sizes or multiple rates, compensations for price-index differences for various regions, fund channeling system (directly to schools, through provinces

Type of Activity	Output	Central Level			District Level	
		MOEC/MORA	MOF/Bappenas and MOHA	Bappenas/ MOF /PARLIAMENT	Province/Regency/ Municipality ¹	School
	7. Regulations on charges and contributions (voluntary)					
2. Determination of BOS Operational Guidelines	1. BOS Technical Guidelines <ul style="list-style-type: none"> a. Regulation of Minister of Education & Culture (RMEC) b. Regulation of Minister of Finance (RMF) c. Regulation of Minister of Home Affairs (RMHA) 2. Training team has been established and trained 3. Related central level officers have received “socialization” 4. Related province and regency/municipality level officers have received “socialization” 5. Province/regency/municipality training teams have been trained 6. School teams have been trained 7. Schools formulate School	1. Propose BOS Technical Guidelines to MOEC/MORA 2. Make decision on MOEC Technical Guidelines and jointly synchronize it with MOHA and MOF Technical Guidelines 3. Undertake socialization and TOT ⁷ training for provinces, regencies, municipalities and schools/madrasahs.	1. Propose BOS Technical Guidelines to MOF and MOHA ⁸ 2. Make decision on MOHA/MOF Technical Guidelines and jointly synchronize them with MOEC and MORA Technical Guidelines		1. Undergo socialization 2. Undergo training 3. Undertake socialization and training for schools and madrasahs 4. Approve School Multi-Year Work Plan and School Annual Work & Budget Plan	1. Undergo training 2. Review School /madrasah Multi-Year Work Plan 3. Prepare School / madrasah 4. Annual Work & Budget Plan

or regencies, form of channelling (deconcentration or addition to district/city budget), cost sharing between central, provinces and regencies/municipalities, regulation concerning charges and contributions from parents.

⁷ Socialization and training in accordance with training system discussed in the capacity development framework.

⁸ Should contain details on the accountability of each BOS program implementer, particularly Central BOS Team, Province BOS Team, Regency BOS Team, School/Madrasah BOS Team, in the planning and accountability reporting (including recording) of financial transactions.

Type of Activity	Output	Central Level			District Level	
		MOEC/MORA	MOF/Bappenas and MOHA	Bappenas/ MOF /PARLIAMENT	Province/Regency/ Municipality ¹	School
	Multi-Year Work Plan and School Annual Work & Budget Plan according to technical guidelines.					
3. Fund Channeling	1. Schools receive BOS fund in correct amount and on time	1. Channel fund to provinces in accordance with funding system and data on schools/madrasahs including numbers of students 2. Monitor implementation of channeling by provinces 3. Undertake monitoring, on sampling basis, of the formulation of School Multi-Year Work Plans and School Annual Work & Budget Plans, in conformity to BOS Technical Guideline	Monitor implementation of channeling by provinces		1. Update report on student numbers in schools/madrasahs 2. Prepare and channel BOS fund (in accordance with tariff and small school/madrasah compensation) to schools 3. Prepare calculation of and channel price-index compensation and/or small school /madrasah compensation	1. Prepare everything required for receiving BOS fund 2. Receive BOS funds, whether in one tariff payment, or with additional compensation payment(s)

Type of Activity	Output	Central Level			District Level	
		MOEC/MORA	MOF/Bappenas and MOHA	Bappenas/ MOF /PARLIAMENT	Province/Regency/ Municipality ¹	School
4. Use of Fund	School/ madrasahs use fund in accordance with BOS guidelines	Undertake monitoring on sampling basis of transactions on their conformity to BOS Technical Guidelines/ School Annual Work & Budget Plan			1. Undertake monitoring of fund channeling 2. Undertake monitoring on sampling basis of transactions of their conformity to BOS Technical Guidelines/ School Annual Work & Budget Plan	1. Undertake financial transactions in accordance with School Annual Work & Budget Plan 2. Record all transactions
5. Monitoring and evaluation	1. Conformity of fund use with BOS Technical Guidelines 2. Conformity of fund use with School Annual Work & Budget Plan 3. Level of MSS achievement by schools/madrasahs 4. Level of MSS achievement by regencies/cities	1. Undertake monitoring on sampling basis of the contents and time of submission of reports from regencies, cities, schools and			1. Prepare report according to BOS Technical Guidelines 2. Analyze school reports ¹¹ 3. Undertake audit of schools/madrasa	Prepare financial report and accountability report ¹³

Type of Activity	Output	Central Level			District Level	
		MOEC/MORA	MOF/Bappenas and MOHA	Bappenas/ MOF /PARLIAMENT	Province/Regency/ Municipality ¹	School
	5. Draft of future capacity development for provinces, regencies, districts, cities, schools and madrasahs.	madrasahs 2. Analyze province/regency reports ⁹ 3. Conduct audit by Ministry Internal Audit Office 4. Prepare analysis of school/madrasah capacity development for each area in accordance with findings during monitoring and evaluation, including results of audits conducted by Internal Audit Offices of			hs, on sampling basis, by Internal Audit Office of province/regency/city 4. Prepare analysis of school capacity development for each area in accordance with findings during monitoring and evaluation, including results of audits conducted by Internal Audit Office of MOEC/MORA, Internal Audit Office of regencies/cities	

¹¹ Comprising: (a) conformity of use of fund to School Annual Work & Budget Plan (d) conformity to BOS Fund Technical Guideline, (e) MSS achievement by schools, (f) existence of delays in report submission, (g) level of fund spending by schools

¹³ Comprising: (1) Realization of MSS achievement (annual target plus monthly realization up to current month), (2) Actions to reduce gap, (3) Report on non-personnel operational cost per type of expenditure and small-scale investments, and other reports stated in BOS Technical Guideline. Report formats are attached.

⁹ Comprising: (a) procedure for development of School Multi-Year Work Plan and School Annual Work & Budget Plan, (b) procedure for developing accountability reports, (c) conformity of use of fund with School Annual Work & Budget Plan (d) conformity with BOS Fund Technical Guideline, (e) MSS achievement by schools, (f) identification of delays in report submission, (g) level of fund spending by schools.

Type of Activity	Output	Central Level			District Level	
		MOEC/MORA	MOF/Bappenas and MOHA	Bappenas/ MOF /PARLIAMENT	Province/Regency/ Municipality ¹	School
		MOEC/MORA, Internal Audit Offices of regencies/cities as well as State Auditor ¹⁰			as well as State Auditor ¹²	

¹⁰ Particularly in the areas of : development of School Multi-Year Work Plan/School Annual Work & Budget Plan, development of accountability reports, understanding of BOS Technical Guideline, based on results of monitoring of schools as well as results of monitoring/analyses of province/regency/municipality

¹² Particularly in the areas of : development of School Multi-Year Work Plan/School Annual Work & Budget Plan, development of accountability reports, understanding of BOS Technical Guideline

APPENDIX 1

SCHOOL/MADRASAH REPORTING FORM

Kode Laporan	(Ideal)			
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar				
Provinsi		Tingkat Pendidikan	: SD/MI/SMP/MTs	
Kabupaten/Kota		Nama Satuan Pendidikan:		
Kecamatan		Status	Negeri/Swasta	
Desa/Kalurahan		Nomor Induk		
Jenis Laporan	: Laporan Pencapaian Standar Satuan Pendidikan	Periode Laporan	: Tahunan	

Standar Pendidikan Khusus untuk SPM	Rencana Pencapaian Standar	Realisasi Pencapaian Standar	Deviasi	Upaya peningkatan
1 Kelulusan				
1,1				
1,2				
dst.				
2 Isi				
2,1				
2,2				
dst.				
3 Proses				
3,1				
3,2				
dst.				
4 Pendidik dan Tenaga Kependidikan				
4,1				
4,2				
dst.				
5 Sarana Prasarana				
5,2				
5,2				
dst.				
6 Pengelolaan				
6,1				
6,2				
dst.				
7 Penilaian				
7,1				
7,2				
dst.				

		....., ....., 2013	
Pengawas Sekolah/Madrasah		Kepala Sekolah/Madrasah	Komite Sekolah/Madrasah

Kode Laporan (Ideal-2)
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar
Provinsi Tingkat Pendidikan : SD/MI/SMP/MTs
Kabupaten/Kota Nama Satuan Pendidikan:
Kecamatan Status Negeri/Swasta : SD/MI/SMP/MTs
Desa/Kalurahan Nomor Induk
Sumber Dana BOS/BOSKAB/BOSKOT/BOSP Negeri/Swasta
Jenis Laporan : Laporan Pencapaian Standar Periode Laporan Triwulanan

Standar Pendidikan	Rencana Pencapaian Standar	Realisasi Pencapaian Standar	Deviasi	Upaya peningkatan
I Penerimaan				
II Penggunaan				
1 Kelulusan				
1,1				
1,2				
dst.				
2 Isi				
2,1				
2,2				
dst.				
3 Proses				
3,1				
3,2				
dst.				
4 Pendidik dan Tenaga Kependidikan				
4,1				
4,2				
dst.				
5 Sarana Prasarana				
5,2				
5,2				
dst.				
6 Pengelolaan				
6,1				
6,2				
dst.				
7 Penilaian				
7,1				
7,2				
dst.				
Jumlah Penggunaan				
Saldo				
<div> <div>Pengawas Sekolah/Madrasah</div> <div> <div>....., 2013</div> <div>Kepala Sekolah/Madrasah Komite Sekolah/Madrasah</div> </div> </div>				

Laporan ini merupakan pengganti BOS-K7

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain

Jenis Laporan

: Laporan Pencapaian Standar

Periode Laporan

Triwulanan

Standar Pendidikan	Rencana Pencapaian Standar	Realisai Pencapaian Standar	Deviasi	Upaya peningkatan
I Penerimaan				
II Penggunaan				
1 Kelulusan				
2 Isi				
3 Proses				
4 Pendidik dan Tenaga Kependidikan				
5 Sarana Prasarana				
6 Pengelolaan				
7 Penilaian				
Jumlah Penggunaan				
Saldo				
Pengawas Sekolah/Madrasah		....., ...., 2013		
		Kepala Sekolah/Madrasah Komite Sekolah/Madrasah		

Laporan ini merupakan pengganti BOS-K7

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain

Jenis Laporan

: Laporan Pencapaian Standar

Periode Laporan

Triwulanan

Jenis Belanja	Rencana	Realisai	Deviasi	Upaya peningkatan
I Penerimaan				
II Penggunaan				
1				
4 Sesuai Permendiknas 69/2009-tidak rinci				
5				
Jumlah Penggunaan				
Saldo				
Pengawas Sekolah/Madrasah			....., ...., 2013	Kepala Sekolah/Madrasah Komite Sekolah/Madrasah

Laporan ini merupakan Tambahan atau pengganti BOS-K7 dan/atau BOS-04

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain

Jenis Laporan

: Laporan Pencapaian Standar Periode Laporan

Triwulanan

Komponen Biaya		Rencana	Realisai	Deviasi	Upaya peningkatan
Y					
I Penerimaan					
II Penggunaan					
1					
2					
3	(yang diperbaharui)				
4					
5					
Jumlah Penggunaan					
Saldo					
Pengawas Sekolah/Madrasah			....., ...., 2013 Kepala Sekolah/Madrasah Komite Sekolah/Madrasah		

Catatan: Laporan ini adalah revisi BOS-04 Juknis BOS 2012

Kode Laporan (Ideal-2)
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar
Provinsi Tingkat Pendidikan : SD/MI/SMP/MTs
Kabupaten/Kota Nama Satuan Pendidikan:
Kecamatan Status Negeri/Swasta
Desa/Kalurahan Nomor Induk
Sumber Dana BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain
Jenis Laporan : Laporan Pencapaian Standar Periode Laporan Triwulanan

Jenis Belanja		Rencana				Realisasi				Deviasi	Upaya peningkatan
		Quantity		Harga Satuan	Jumlah	Quantity		Harga Satuan	Jumlah		
		Satuan	Vol			Satuan	Vol				
I	Penerimaan										
II	Penggunaan										
1											
2	Sesuai Permendiknas 69/2009-terperinci										
3											
4											
5											
	Jumlah Penggunaan										
	Saldo										
	dst.										
<div><div><div></div><div>Pengawas Sekolah/Madrasah</div></div><div><div>.....,, 2013</div><div>Kepala Sekolah/Madrasah Komite Sekolah/Madrasah</div></div></div>											

Laporan ini merupakan tambahan format Laporan BOS

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Periode Laporan

: Tahunan

Jenis Laporan : Laporan Pencapaian Standar Kabupaten

SPM Kabupaten	Rencana Pencapaian Standar	Realisasi Pencapaian Standar	Deviasi	Upaya peningkatan
	Sesuai dengan Lampiran 1			
	Permendiknas No15, Tahun 2010			
	Sumber data:Laporan Pencapaian SPM satdik ¹⁾			
Pengawas Sekolah/Madrasah		<div> <div>.....,, 2013</div> <div>Kepala Sekolah/Madrasah Komite Sekolah/Madrasah</div> </div>		

¹⁾ Laporan-laporan pencapaian standar dari satuan-satuan pendidikan dimasukkan dalam data base kabupaten/kota, sehingga kabupaten/kota memiliki tingkat pencapaian SPM setiap satdik, dan disamping itu data ini dipergunakan untuk menyusun laporan ini

Laporan ini merupakan tambahan laporan

Kode Laporan (Ideal-2)
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar
Provinsi
Kabupaten/Kota
Kecamatan
Desa/Kalurahan

Jenis Laporan : Laporan Pencapaian Standar

Jenis Belanja											dst.	Analisis
	Rencana	Realisasi	Deviasi	Rencana	Realisasi	Deviasi	Rencana	Realisasi	Deviasi			
I Penyaluran												
II Penerimaan												
SDN/MIN												
SDS/MIS												
SDT/MIT												
SMPN/MTsN												
SMPS/MTsS												
SMPT/MTsT												
Total												
Saldo (I-II)												
III Penggunaan												
SDN/MIN												
SDS/MIS												
SDT/MIT												
SMPN/MTsN												
SMPS/MTsS												
SMPT/MTsT												
Total												
Saldo (II-III)												
Saldo (I-III)												

Laporan ini merupakan laporan tambahan dari BOS-K9 atau merupakan pengganti BOS-K9

APPENDIX 2

SCHOOL/MADRASAH PLANNING FORM

Kode Laporan (Ideal)
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar
Provinsi Tingkat Pendidikan
Kabupaten/Kota Nama Satuan Pendidikan:
Kecamatan Status
Desa/Kalurahan Nomor Induk
Periode
Jenis Laporan : Laporan Pencapaian Standar Satuan Pendidikan

Standar Pendidikan Khusus untuk SPM		Rencana Pencapaian Standar
1	Kelulusan	
	1,1	
	1,2	
	dst.	
2	Isi	
	2,1	
	2,2	
	dst.	
3	Proses	
	3,1	
	3,2	
	dst.	
4	Pendidik dan Tenaga Kependidikan	
	4,1	
	4,2	
	dst.	
5	Sarana Prasarana	
	5,2	
	5,2	
	dst.	
6	Pengelolaan	
	6,1	
	6,2	
	dst.	
7	Penilaian	
	7,1	
	7,2	
	dst.	
Pengawas Sekolah/Madrasah		....., ...., 2013 Kepala Sekolah/Madrasah

Ini merupakan Pengganti BOS-K2

Kode Laporan (Ideal-2)
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar
Provinsi Tingkat Pendidikan : SD/MI/SMP/MTs
Kabupaten/Kota Nama Satuan Pendidikan:
Kecamatan Status Negeri/Swasta : SD/MI/SMP/MTs
Desa/Kalurahan Nomor Induk
Sumber Dana BOS/BOSKAB/BOSKOT/BOSP Negeri/Swasta
Jenis Laporan : Laporan Pencapaian Standar Periode Laporan Triwulanan

Standar Pendidikan	Rencana			
I Penerimaan				
II Penggunaan				
1 Kelulusan				
1,1				
1,2				
dst.				
2 Isi				
2,1				
2,2				
dst.				
3 Proses				
3,1				
3,2				
dst.				
4 Pendidik dan Tenaga Kependidikan				
4,1				
4,2				
dst.				
5 Sarana Prasarana				
5,1				
5,2				
dst.				
6 Pengelolaan				
6,1				
6,2				
dst.				
7 Penilaian				
7,1				
7,2				
dst.				
Jumlah Penggunaan				
Saldo				
<div> <div>Pengawas Sekolah/Madrasah</div> <div> <div>.....,, 2013</div> <div>Kepala Sekolah/Madrasah Komite Sekolah/Madrasah</div> </div> </div>				

Laporan ini merupakan pengganti BOS-K1

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain

Jenis Laporan

: Laporan Pencapaian Standar Periode Laporan

Triwulanan

Standar Pendidikan		Rencana
I	Penerimaan	
II	Penggunaan	
1	Kelulusan	
2	Isi	
3	Proses	
4	Pendidik dan Tenaga Kependidikan	
5	Sarana Prasarana	
6	Pengelolaan	
7	Penilaian	
	Jumlah Penggunaan	
III	Saldo	
Pengawas Sekolah/Madrasah		....., ....., 2013 Kepala Sekolah/Madrasah Komite Sekolah/Madrasah

Laporan ini merupakan pengganti BOS-K1

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPR

Jenis Laporan : Laporan Pencapaian Standar Periode Laporan: Triwulan

OV/Sumbangan/Pungutan/
Lain-lain

Jenis Belanja		Rencana
I	Penerimaan	
II	Penggunaan	
1		
4	Sesuai Permendiknas 69/2009-tidak rinci	
5		
	Jumlah Penggunaan	
	Saldo	
<p>Pengawas Sekolah/Madrasah ,, 2013 Komite Sekolah/Madrasah</p> <p>Kepala Sekolah/Madrasah</p>		

Laporan ini merupakan Tambahan atau pengganti BOS-K1 dan/atau BOS-03

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain

Jenis Laporan

: Laporan Pencapaian Standar Periode Laporan

Triwulanan

Komponen Biaya		Rencana	Realisai	Deviasi	Upaya peningkatan
Y					
I Penerimaan					
II Penggunaan					
1					
2					
3	(yang diperbaharui)				
4					
5					
Jumlah Penggunaan					
Saldo					
Pengawas Sekolah/Madrasah			..... , ...., 2013 Kepala Sekolah/Madrasah Komite Sekolah/Madrasah		

Catatan: Laporan ini adalah revisi BOS-04 Juknis BOS 2012

Kode Laporan (Ideal-2)

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Nama Satuan Pendidikan:

Kecamatan

Status

Negeri/Swasta

Desa/Kalurahan

Nomor Induk

Sumber Dana

BOS/BOSKAB/BOSKOT/BOSPROV/Sumbangan/Pungutan/Lain-lain

Jenis Laporan

: Laporan Pencapaian Standar

Periode Laporan

Triwulanan

Jenis Belanja		Rencana						
		Quantity		Harga Satuan	Jumlah			
		Satuan	Vol					
I	Penerimaan							
II	Penggunaan							
1								
2	Sesuai Permendiknas 69/2009-terperinci							
3								
4								
5								
	Jumlah Penggunaan							
	Saldo							
	dst.							
<div> <div>.....,, 2013</div> <div> <div>Pengawas Sekolah/Madrasah</div> <div>Kepala Sekolah/Madrasah</div> <div>Komite Sekolah/Madrasah</div> </div> </div>								

Laporan ini merupakan tambahan format Laporan BOS

Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar

Provinsi

Tingkat Pendidikan

: SD/MI/SMP/MTs

Kabupaten/Kota

Periode Laporan

: Tahunan

Jenis Laporan

: Laporan Pencapaian Standar Kabupaten

SPM Kabupaten		Rencana Pencapaian Standar
	Sesuai dengan Lampiran 1	
	Permendiknas No15, Tahun 2010	
	Sumber data:Laporan Pencaaian SPM satdik ¹⁾	
Pengawas Sekolah/Madrasah		

- ¹⁾ Laporan-laporan pencapaian standar dari satuan-satuan pendidikan dimasukkan dalam data base kabupaten/kota, sehingga kabupaten/kota memiliki tingkat pencapaian SPM setiap satdik, dan disamping itu data ini dipergunakan untuk menyusun laporan ini

Laporan ini merupakan tambahan laporan

Kode Laporan (Ideal-2)
Laporan Akuntabilitas tingkat: Pusat/Provinsi/Kabupaten/Kota/Satuan Pendidikan Dasar
Provinsi
Kabupaten/Kota
Kecamatan
Desa/Kalurahan

Jenis Laporan : Laporan Pencapaian Standar

Jenis Belanja	.....	.....	.....	.....
I Penyaluran				
II Penerimaan				
SDN/MIN				
SDS/MIS				
SDT/MIT				
SMPN/MTsN				
SMPS/MTsS				
SMPT/MTsT				
Total				
Saldo (I-II)				
III Penggunaan				
SDN/MIN				
SDS/MIS				
SDT/MIT				
SMPN/MTsN				
SMPS/MTsS				
SMPT/MTsT				
Total				
Saldo (II-III)				
Saldo (I-III)				

